

A.T.T.S. Newsletter

Published by
The American Tax Token Society

Vol. I, No. 1

March - April, 1971

PRESIDENT'S MESSAGE

I am sure that many are wondering about this newsletter and how it came about. Your Board of Directors adopted this one in early March, and appointed Ernie Altwater as its editor, after considering the proposal made in the February **Tax Token Talley**. Rather than repeat the TTT proposal here, I suggest you re-read the one in your file. Ernie made the Board an offer which included the following: a typeset newsletter at the cost of postage alone (6¢ per copy), and which would be owned by ATTS. In considering a cost of 6¢ per copy, rather than a cost of 15¢ per copy as proposed by the TTT, even for a period of two issues, this newsletter will save the Society about \$40.00 to \$45.00 this year. This, in turn, will eliminate an anticipated deficit of about \$35.00. That the newsletter could be typeset was a luxury we did not expect to have for some time, if ever. So it was an opportunity hard to pass up.

Ernie has been appointed for a test period of four months, and if no problems arise, will continue as editor through the constitutionally-required period (the end of January), when his appointment will be reviewed. As you know, Ernie has also been serving as ATTS publicity chairman.

Most of you have been receiving the **Tax Token Talley** for several months and have received the impression that it was the official journal for ATTS. I had hoped it might be, but the editor, a very good friend of mine, wished to retain private ownership. However, he did serve unofficially and assisted ATTS during the early months of its organization. For this we owe Mike Pfefferkorn a great deal of gratitude. I certainly urge members to subscribe to the TTT in addition to receiving this newsletter; the quality and scholarship will certainly remain high.

As we move along in our program, I want to express my hope that ATTS will be an organization for **all** collectors—even the guy who has only enough money for a collection of beat-up Missouri plastics should get something out of this, and he will be able to gripe or comment on things that concern him—he can get some swapping done, or maybe sell that old box of s.t.t.'s that's been sitting out in the garage since 1938. I hope this will come true for us. Let me know what you think any time.

Jerry Schimmel

WE NEED A LIBRARIAN

Jerry Bates has made a suggestion well worth the consideration of our members. As time passes, more and more printed matter will come into the possession of ATTS, and it would be practical to organize a society library now, before the task

becomes too great.

If any member would like to volunteer to be the ATTS Librarian, or would like to nominate another member to that post, please contact the ATTS Board of Directors, c/o Jerry Schimmel.

Bay Members Meet

San Francisco Bay area tax token collectors have set Friday, April 9, 1971, as the date of their local get-together. The evening will include chats on collecting tax tokens, discussions of tax token history, a raffle to raise funds for ATTS, and lots of trading, socializing, and refreshments. Token collectors, spouses, and guests are invited.

If any members plan to be in the Bay area on the ninth, please call Jerry Schimmel at (415) 648-8634, or write to him at 40 Prentiss Street, San Francisco, CA 94110.

'Mavericks'

The following have not been given positive identification, but are probably related to sales tax tokens.

1. Aluminum; 35 mm;

OBV: "—FLIP ME—/2 Cent/WEISH/
SALES TAX/—THE TAX TWINS—"

REV: "—FLIP ME—/2 Cent/RISTINE/
SALES TAX/—THE TAX TWINS—".

George Frakes believes that this item came from the 1964 Governor-Lt. Gov. campaign in Indiana. The candidate was the later Governor Welsh, whose name would have to be misspelled to fit in on the token. The Lt. Governor was Ristine, according to George.

George also sent in a plain, white business card, printed in black, with the following message:

"I PROTEST GOV. WELSH'S/SALES
TAX/DON'T LET HIM GET COTROL/OF
CITY HALL."

George writes, "Gov. Walsh- Democrat. Protest card issued by Republicans. Indiana Sales Tax went into effect 10-23-63."

2. Brass; 20½ mm; Octagonal;

OBV: "DOERSAM'S/161 N. High/Co-
lumbus, O./(clock)" (wording inside
clock).

REV: "Tax Pre-Paid/5¢/in trade/Ven-
dor No. 2514120."

What does the "Tax Pre-Paid" mean? and how was this token used? (Reported by Larry Freman).

Membership Drive

Effective March 15, 1971, the American Tax Token Society will be conducting a drive for new members, according to ATTS President Jerry Schimmel. William Voels (ATTS F-20) of Dubuque, Iowa, has donated the prizes for the contest.

First Prize, for the member who sponsors the greatest number of new members between March 15 and June 1, 1971, is a 1963 proof set. Second Prize is a BU silver dollar, and Third Prize is five BU 1955-s cents. Results of the contest will be announced in the ATTS newsletter.

Like all new organizations, ATTS must build a large, active membership. The larger the membership roll, the more can be done for the members through projects, research, etc.

Application blanks and ATTS information sheets can be secured from secretary Charles L. Carter, 721 Glencoe Street, Denver, CO 80220.

New Listings

The following are previously unlisted sales tax items, and are listed now for the benefit of ATTS members.

1. Missouri; 1 mill; like zinc token, except in aluminum. (Reported by Jerry Bates, who has a circulated specimen).
2. Missouri; 1 mill; cardboard, blank reverse; manufacturer's design impressed.
 - (a) "Pat 8-19-19" (Reported by Mike Pfefferkorn).
 - (b) "Nitary 8-19-19" (Reported by Jerry Schimmel).
3. New Mexico; 1 mill; same as plastic, except in off-white fiber. (Reported by Irving Swalwell).
4. New Mexico; 5 mills; same as plastic, except in black fiber. (Reported by Jerry Schimmel).

If you have any unlisted or 'maverick' tokens to report, or if you can identify any of the 'mavericks' listed above, please contact Jerry Schimmel at 40 Prentiss St., San Francisco, CA 94110.

MICHIGAN TAX TOKENS

The Grand Rapids 'Milktop' and the Kroger Essays

By Jerry F. Schimmel
(ATTS F-3)

The pint-sized "milk-top" issued by Grand Rapids Milk Dealers was probably the only tax token actually used in Michigan. Herb Rowold describes the history of this token in his 1956 article in the Numismatic Scrapbook Magazine:

In March of 1937, they were placed in use; the consumer purchased them and tried them out. Due to the fact that they became water soaked or were blown away, the general public became disgusted and ceased to use them.

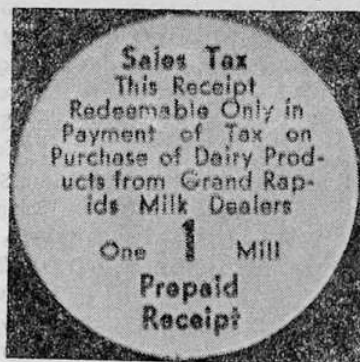
What the late Mr. Rowold describes as the fate of this token is common among many tax tokens.

These white cardboard tokens lasted little more than a few weeks, at which time Charles Cooley of Grand Rapids bought up the remaining stock. I purchased his stock of 1400 last spring. Prior to that time, the tokens were considered rare, going from \$1.50 to \$3.00 each. The average selling price is now between 40 and 60 cents.

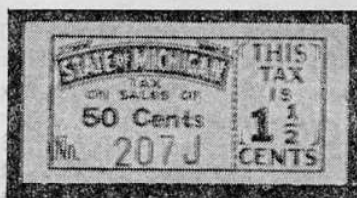
The Grand Rapids Milk Dealers token is classified as a private-issue token, and is listed under that category in Emil Di Bella's checklist. The state of Michigan gave no authorization for this token, but it was approved by the local Milk Dealers Association. The tax at the time of issue was 3%, and it would have taken three of these mills to pay the tax on a quart of milk.

The Kroger essays come in two varieties of booklet coupons. Each has the legend "State of Michigan," and is printed on paper with a Kroger Market safety paper design that reads: "K/The Complete/Food/Market," and is surrounded by the repeated word "KROGER." They come in a number of denominations.

The attribution of the Kroger coupons is still uncertain, but they were probably essayed as promotional samples, similar to the "PENNA" essays. Both the Kroger



'Milk-Top,' Actual size is 1 1/4".



Kroger, Type I.



Kroger, Type II.

coupons and the "PENNA" coupons are listed as "unofficial" by Di Bella. The "PENNA" coupons have been definitely attributed to a C.O. Sherrill of Ohio, and the Kroger coupons may also have been originated by the same person. I have a strip of five of one denomination of the Kroger essay, with the penned inscription "Copyright 1935 by C.O. Sherrill," and with his name and address rubber-stamped.

(For more information about "PENNA" essays, read Jerry's article in the November, 1969, edition of the State Revenue Newsletter — Ed.)

New Members

ATTS Secretary Charles Carter reports that as of press time there were 23 new applications for membership. They are:

53. Neil Shafter, Western Publishing Co., Racine, WI 53404 (Secretary)
54. Syd Joseph, 870 So. Hudson Street, Denver, CO 80222 (Carter)
55. E. J. Schmid, 4304 South 34th Street, Arlington, VA 22206 (Schimmel)
56. Winston L. Tillery, 3139 Queens Chapel Rd., Mt. Ranier, MD 20822 (Secretary)
57. Leo Bledsoe, 1314 Park Avenue, Hannibal, MO 63401 (Schimmel)
58. Geo. H. Sanders, 1570 S. Quiet Ct., Denver, CO 80223 (Carter)
59. Elmer E. Wright, P.O. Box 211, Potomac, IL 61865 (Schimmel)
60. Mrs. Mary L. Wright, P.O. Box 211, Potomac, IL 61865 (Schimmel)
61. Roy W. Hickman, P.O. Box 193, Spikand, MO 64679 (Bates)
62. Alfred W. Rickett, Route 2, Keokuk, IA 52632 (Jackson)
63. John Calhoun, Idaho (Schimmel)
64. Robert E. Paige, 2028 Edgemont Ave., Chester PA 19013 (Pfefferkorn)
65. Joy Parrish, 14928 So. Avis Ave., Lawndale, CA 90260 (Jackson)
66. Paul Hamm, 9133 Creekford Drive, Lakeside, CA 92040 (Secretary)
67. Grovenor C. Nudd, 15 Cross Street, Penacook, NH 03303 (Rich)
68. Bill S. Riley, Route 2, Box 348, Texarkana, TX 75501 (Altwater)
69. John Palmer, Michigan (Dillingham)
70. Gilbert E. Vogel, 404 Waters Road, Castle Rock, WA 98611 (Altwater)
71. L. Hornbeck, 3258 "I" Street, Washougal, WA 98671 (Schimmel)
72. Elmer M. Silcott, 5520 N. Federal Bl., Denver, CO 80221 (Carter)
73. Duane Otto German, III. (Schimmel)
74. Michael D. Carlson, 8374 Watson Rd., St. Louis, MO 63119 (Pfefferkorn)
75. Edward L. Powell, Utah (Secretary)

These applicants will become official members of ATTS one month following the publication herewith of their application.

Board Actions

February:

Set the annual dues at \$2.00, effective February 15, 1971.

Appointed Ernie Altwater Publicity Chairman for 1971.

Appointed George Frakes Chairman of Album/Folder Committee.

Reimbursed Jerry Schimmel for postage costs during organizing period.

March:

Accepted Ernie Altwater's offer to print ATTS newsletter at no cost other than postage.

Appointed Ernie Altwater editor of the ATTS newsletter for a period of four months, and if no objections are raised within that period, then through January of 1972, as required by constitution.

WANTED: Want and Trade ads (no sell ads) for "TRADING POST." One free ad per member per issue; 25-word limit.

FOR SALE: Ads for "Paid Ads" Section. Three cents per word.

Deadline for next issue is May 1st. Send all articles, listings, and ads to editor, Ernie Altwater, 2327 Pattiglen, La Verne, CA 91750.

Cash Donations

Several members, recognizing the cost involved in organizing a collector group, have made cash donations to the ATTS treasury. This group of generous members includes Ray Erkson, Herb Hymer, Jack Miller, and Gilbert Vogel; their actions are well above and beyond the call of duty, and are greatly appreciated.

If any member feels he would like to make a donation to the ATTS treasury (other than dues), please contact our treasurer, George Frakes, P.O. Box 1427, Oceanside, CA 92054.



A.T.T.S. Newsletter

The Official Journal Of
The American Tax Token Society

Vol. 1, No. 2

May - June, 1971

The Tax Tokens That Weren't

By Jerry Schimmel (ATTS F-3)

The two 42mm "milktops" pictured here were long believed to be tax tokens from San Francisco. Emil DiBella listed the red ink type (without five-point star at the top) on page 229 of his "Sales Tax Tokens" in the February 1961, Numismatist Scrapbook Magazine (page 11 in the reprint). It was noted as "San Francisco—1/2 Cent red round cardboard, 1 5/8". "My own research leads me to believe that it was incorrectly listed as a tax token, and a short paragraph by the well-known S.F. numismatist, Roy Hill, in the January 1940, Numismatist supports this:

SAN FRANCISCO BAY REGION 1/2¢. CHANGE FOR MILK. The price of milk in the Bay Region... being in a fractional figure has given cause for the appearance of cardboard "tokens" representing half a cent, which one gets as part change in the purchase of a single or odd number of quarts of milk and which in turn can be used as return odd change on the next purchase. At hand are Safeway Stores tokens for Alameda and Contra Costa Counties which are printed on both sides, good for a half cent on the purchase of a quart of fresh milk, with the statement that it is good only 30 days. The San Francisco item... at hand mentions only



its value of a half cent on the purchase of a quart of fresh milk, with the statement that it is revocable on 30 days notice. The name San Francisco appears on the bottom; the back is blank...

The green ink type (pictured here, with star) is not listed by DiBella. Both have a blank reverse and are printed on manila-colored cardboard stock. If anyone has information contrary to my conclusion, please bring it to my attention.

New Members

ATTS Secretary Charles Carter reports that as of press time there were 28 new applications for membership. They are:

76. Robert B. Mullens, 6191 Del Cerro Rd., San Diego, CA 92120 (Sec'y)
77. M.E.T.C.A., P.O. Box 176, Seattle, WA 98160 (Bates)
78. Thomas A. Barni, 5329 Patterson Ave. St. Louis, MO 63110 (Bates)
79. Henry E. Graczyk, 101 Gittere St., Buffalo, NY 14211 (Schimmel)
80. C.L. Chapman, 11481A Chandler Bd. North Hollywood, CA 91601 (Bates)
81. Edrick J. Miller, 3257 Idaho Lane, Costa Mesa, CA 92626 (Bates)
82. Amos L. Henely, 9507 Binney, Omaha, NB 68134 (Schimmel)
83. Edwin C. Kettenbrink, Jr., 320 N. Johnson, Iowa City, IA 52240 (Sec'y)
84. Don L. Lathrop, 2001 N. Gramercy, Hollywood, CA 90068 (Schimmel)
85. Alexander H. Erickson, 629 Riverside Dr., Madison, WI 53704 (Bates)
86. W.A. Jolly, P.O. Box 1136, Scotts-bluff, NB 69361 (Secretary)
87. Allen Corson, Box 38-261, Miami, FLA 33138 (Secretary)
88. Carter Litchfield, 1050 George St., Apt. 2-D, New Brunswick, NJ 08901 (Secretary)
89. James F. Eshleman, P.O. Box 1330, Warner Robins, GA 31093 (Sec'y)
90. C.E. Parker, 1207 Burrows Ave., Winnipeg 14, Man., Canada (Sec'y)
91. Raymond W. Ward, 4048 3rd Ave., San Diego, CA 92103 (Secretary)
92. Joe M. Erber, Box 1235, Greenwood, Miss. 38930 (Farber)
93. Harry K. Nicholls, P.O. Box 166, Ehrenberg, AZ 85334 (Secretary)
94. John M. Barnes, P.O. Box 25031, Los Angeles, CA 90025 (Altwater)
95. Paula Stayner, A95 Roy Stayner Southwestern Antique Co., 218 W. Hobsonway, Blythe, CA 92225 (Secy)
96. Charles Horton, Box 875, Lawton, OK 73501 (Secretary)

President's Message

My impression is that many of our members are beginners in the STT field, and feel that they are not qualified to author articles on sales tax tokens. This is not true. One of the best untapped resources for information is the newspaper file. Most community libraries have such files, as well as a means of photocopying. Members can easily become authors by looking-up a few write-ups about sales taxes and tokens, writing down a paragraph or two, possibly getting a photo, lumping them all together, and VOILA! an article on STT's. There's lots of uncovered dope around!

Jerry Schimmel

(Editor's note: I agree - let's see some more articles by "non-experts.")

Membership Drive

William Voels, Chairman of the 1971 Membership Drive, reports that the drive is coming along well. Membership has now passed the 100-mark, and continues to grow.

Members are urged to obtain membership blanks and ATTS information sheets from secretary Charles L. Carter, 721 Glencoe Street, Denver, CO 80220. The membership drive contest ends June 1.

97. Geo. Wm. Parfect, 729 Euclid Ave., Temple, PA 19560 (Farber)
98. Robert A. Mason, 1506 Fincke Ave., Utica, NY 13502 (Secretary)
99. Gerald L. Ingram, 641 Clinton, Redwood City, CA 94061 (Hymer)
100. G.W. Niederhauer, 603 W. 1st Ave., Miler, SD 57362 (Secretary)
101. Mark Blaser, RD #1, Center Valley, PA 18034 (Secretary)
102. George J. Hakes, Sr., RD #2 Painted Post, NY 14870 (Secretary)
103. Richard E. Lane, 1518 Squalicum Lake Rd., Bellingham, WA 98225 (Secretary)

These applicants will become official members of ATTS 15 days following the publication herewith of their application.

Sales Tax Tokens — An Update

PART I: THE FORERUNNERS

By Jerry Bates (ATTS F-1)

During World War I, the United States Government was looking for additional sources of revenues. In the Senate, Senator Borah introduced a bill and spoke for its adoption. This bill provided for a national sales tax—a United States sales tax. The bill was not passed and went into oblivion. But, it had provided the spark that caused many individuals to promote the adoption of similar measures.

This article deals with the one individual and the one organization, who left behind tangible evidence of their support of the sales tax, in the form of a token. Even though their main idea was toward a federal sales tax, and as the idea finally developed, it evolved into a state tax, these were the forerunners.

William F. Dunham, a noted numismatist of Chicago, Illinois, a long-time champion of the sales tax, issued the first private one mill sales tax promotional token, listed as F-1 in the listing that follows this article. As you can see from the description of it, Mr. Dunham thought of himself in connection with sales tax as George Washington was connected with the first coinage.

In 1921, the second token in the series was issued, F-2, by The National Council of Traveling Salesmen's Association in America in a further effort to secure the adoption of the 1% simplicity tax—sales tax penny. This, too, went down to defeat.

In 1933, the time of the Chicago World's Fair, Mr. Dunham tried again. He tied together the World's Fair and the United States One Mill, as he issued another promotional token (F-3). This one was pictured in the Numismatist of February, 1933. There, it was noted that Mr. Dunham offered to send it to anyone who sent him a self-addressed stamped envelope.

These three tokens are the only ones known to have been issued to promote the sales tax. If there are others, the author would appreciate hearing from you about them, along with information from anyone who might be able to answer the following questions:

F-1 & F-3—1. How many were issued? Estimates run from 500 to 1,000. 2. Name of manufacturer? 3. How many now exist? If you have one, send notice of it for the Census. F-2— In addition to the questions above for this one, who were the prime movers in this association that persuaded the Council to adopt and issue this token? Where was the headquarters of this association?

Please send to Jerry Bates, P.O. Box 777, St. Charles, MO 63301.

Catalog Listings

F-1 Alum. 26½mm Round	WILLIAM F. DUNHAM 1919/ONE/MILL GEORGE WASHINGTON 1792/ONE/DISME
F-2 Copper 23mm Round	SALES TAX PENNY 1921/1%/N.C.T.S.A. SIMPLICITY TAX/WRITE YOUR CONGRESSMAN AND RECOMMEND THE 1% SIMPLICITY TAX
F-3 Brass 26½mm Round	UNITED STATES 1933/ONE/MILL CHICAGO WORLD'S FAIR, WM. F. DUNHAM/ SOUVENIR 1/10 CENT

(Reprinted from the Illinois Numismatic Association's Coin Digest)

Treasurer's Report

First Quarter, 1971

Treasurer George Frakes reports that the financial status of ATTS is as follows:

Balance on hand, January 1, 1971.....\$ 0.00

Income:

Memberships, January (51).....	\$ 51.00
Memberships, February (18)	18.00
Memberships, March (12)	23.00
Life Memberships, January (1)	20.00
Life Memberships, February (1)	40.00
Donations by Members, January	8.60
Donations by Members, March	6.00
TOTAL INCOME, First Quarter, 1971	\$ 165.60

Expenditures:

Postal Expenses, Schimmel (Feb.)	\$ 20.60
Checks (Feb.)	2.35
Postage, Newsletter #1 (March)	4.44
TOTAL EXPENDITURES, First Quarter, 1971	(27.39)

Balance on hand, March 31, 1971.....\$ 138.21

DEADLINE FOR NEXT ISSUE IS JULY 1st. Send material to ATTS Editorial Office, 2327 Pattiglen, La Verne, CA 91750. Please type or print all ads and listings.

The ATTS Library

On April 13, 1971, ATTS President Jerry Schimmel announced the appointment of Glyn Farber (ATTS F-15) as Society Librarian. Glyn is an Air Force veteran, and just returned home from his tour of duty.

Our library, according to Glyn, is somewhat limited in size at the present time, but will be built into the largest single source of information about sales tax tokens. Members are asked to consider donating magazine articles and books concerning sales tax tokens. Glyn's address is 3913 Auburn, Lake Charles, LA 70601.

Glyn has announced the following rules governing the loan of material from the ATTS library:

- ① Borrowers must pay postage both ways; when requesting material, member should include sufficient postage (excess will be refunded).
- ② When requesting material, include ATTS membership number.
- ③ Material will be loaned for a maxi-

mum of three weeks; material should be returned as soon as possible.

- ④ All material will be sent by first class mail both ways.

As of the publication of this newsletter, the ATTS library contained the following material:

Rowold, "Sales Tax Tokens"
DiBella, "Sales Tax Tokens"
Hamm, "Sales Tax Tokens"
Sshimmel, "More Light on Sales Tax Tokens"
Johnson, "Missouri Mills"
Lipsky, "Provisional Sales Tax Tokens of Illinois"
Johnson, "The Story of the Illinois Provisional Sales Tax Tokens"
Hubbard, "Ohio Sales Tax"
Schimmel, "A Sales Tax Sidelight"
Schimmel, "North Carolina Sales Tax Coupons"

Also, copies of the Tax Token Talley and the ATTS Newsletter will be offered for loan.

Mavericks

(Continued from previous issue)

3. (Washington private cardboard), 34x 50 mm; rouletted (probably from a strip); yellow, black print.

OBV: "GOOD FOR/ 1/5 CENT IN TRADE/at KIPPER'S KORNER."

REV: "We Use FEDERAL BAKERY/Buns Exclusively/Finest Products In/ Northwest Buy at Federal/Bakery Stores." (Reported by Jerry Schimmel).

4. (Washington private cardboard), 23 x 26 mm; probably cut from a sheet; red-orange obverse, grey poster-board backing.

OBV: "G.H.J." (rubber-stamped),

"1/5¢" (pencilled).

REV: (blank, except for pencilled "A...EEN.") (Reported by Jerry Schimmel).

5. Aluminum; 26 mm; Octagonal.

OBV: "T.P. TAYLOR & CO./3/WAR TAX."

REV: "WAR/3/TAX." (Reported by Ernie Altvater).

Board Actions

April:

Approves ATTS joining the American Numismatic Assn. Appropriates the \$11.00 admission fee, and \$6.00 annually thereafter.

Approves ATTS joining the Token and Medal Society. Appropriates \$4.00 annual membership fee.

Approves ATTS joining the Merchant Token Collectors Assn. Appropriates \$4.00 annual dues.

Sets as newsletter policy free, one-time only 25-word trading ads for Society members.

On a test basis sets newsletter paid ads at 3¢ a word to expire 1-31-72.

On a test basis sets cost of back copies of newsletter at 10¢ per copy for members, and 25¢ for non-members, to expire 1-31-72.

Directs Treasurer to disburse necessary funds for the operation of newsletter when required.

Directs Treasurer to accept donations of tokens or other salable stock, and sell or auction them through the newsletter in behalf of the Society.

The N.C.T.S.A. Simplicity Tax Token

By George R. Frakes (ATTS F-4)

The government's first duty as stated by President Harding in his 1921 message to Congress was to "lift the burdens of war-taxation from the shoulders of the American people." A tax of some kind was in need. The principal types proposed were:

1. The general turn-over or general sales tax, which includes not only all turn-overs or transfers of commodities, but also sales of capital assets, real estate, etc.
2. The general commodity turn-over tax.
3. The tax on sales of manufacturers and wholesalers only.
4. The tax on final turn-overs of commodities or retail sales.

Newspapers all around the country approved of the general sales tax. There was even a group called "The Tax League of America," which was formed to aid in

the adoption of the sales tax. One of the main groups opposed to the new tax was the "Farmers Federal League."

The "National Council of Traveling Salesmen Association," with a 600,000 men body by February of 1921, was a composite of 28 of the most prominent salesman's organizations in the country. Some of the things fought for and advocated were the absentee ballot, reduced railroad fares, cutting of excess baggage fees, cheaper mileage rates for the traveling salesmen, and the 1% Simplicity Tax, which was a word for the sales tax.

At a February 1921 meeting of the ways and meetings committee of the National Council of Traveling Salesmen, the Chairman, Arthur J. Lewy, announced a campaign in behalf of the sales tax.

I believe that this token, F-2 in Jerry Bates' listing, is a part of the campaign launched by Lewy's committee.

The Missouri "Milktops"

One of the most prolific producers of sales tax tokens was Missouri, which issued tokens in cardboard, zinc, plastic, and possibly even aluminum (see "New Listings," issue #1). In describing the history of Missouri sales tax tokens, the late Herbert E. Rowold said in his article "Sales Tax Tokens" (Numismatic Scrapbook Magazine, Nov. '56, pp 1921-33):

With a new sales tax law on its books and with a provision reading that tokens had to be used to collect this new tax and with no tokens on hand to collect it, state officials had to purchase tax tokens of some sort, immediately. After a hurried search for a token which could be produced in quantity, immediately, they found a printer who could produce a round cardboard token, which closely resembled and was the exact size of a milk bottle top, at the rate of four million a day. The order was placed . . .

The reception these first "milktop" tax tokens received was negative. On the first day of issue, August 27, 1935, the Kansas City Star reported on the acceptance of the "milktops" by Missouri residents:

One man, in bad humor, walked into a store and made a purchase. The clerk returned his change, which, of course, included four pennies and several tokens. He glared at the paper discs for a moment and then threw them up in the air, snarling, as they fluttered to the floor like snow flakes: "To hell with the tax!"

A man entered the C. M. Watkins Drug Store at Forty-seventh Street and Broadway, purchased a package of cigarettes and received sales tax tokens in change. He walked out muttering imprecations, tearing the cardboard discs as he went and scattered the bits to the breeze.

Not all unhappy Missouri residents

limited themselves to muttering about the new sales tax. Some resorted to inscribing their objections on the tokens, which were first issued with blank reverse. Jerry Schimmel's collection of Missouri "milktops" includes such comments as "P—— on the sales tax," "J. P. Morgan paid no tax—just us poor suckers!" etc. The Kansas City Star reported



"The Mills Brothers"

a token which read "Vote G.O.P. and end the sales tax." Cartoons such as the one reproduced here also appeared occasionally.

Eventually merchants became aware that the reverse of these first "milktops" provided free space for their advertising. Despite the fact that under the sales tax laws one could be imprisoned for as much as five years for defacing or altering sales tax tokens, more and more businessmen made the small investment

(continued on next page)

(continued from previous page)

in a rubber stamp and began to use the tokens for advertising. How many businesses did this is unknown, but Rowold noted that he had even seen a few "milktops" with the names and addresses of St. Louis houses of prostitution written on the back.

On August 30, 1935, the Kansas City Star carried an article which quoted Forrest Smith, Missouri state auditor, as saying that any altered or defaced "milktops" would not be redeemed by the state, and that merchants should refuse to accept any tokens upon which the reverse had been defaced. Warnings about non-redemption and possible punishment, however, did not end the practice of writing on the reverse, and it was eventually necessary for Missouri to have its "milktops" printed on both sides. The state took advantage of the opportunity, and propagandized the sales tax on the reverse side of the second-issue "milktops."



The short time in which the blank-reverse "milktops" were used represents a very interesting period for sales tax tokens. Although the "milktops" with unofficially-imprinted reverse do not represent real varieties of tax tokens, they do deserve at least a partial listing in this journal. Beginning with this issue, and continuing until there are no more reports, the ATTS Newsletter will feature a column listing the reverse imprints of the Missouri "milktops." Please send listings to editor.

Active Members

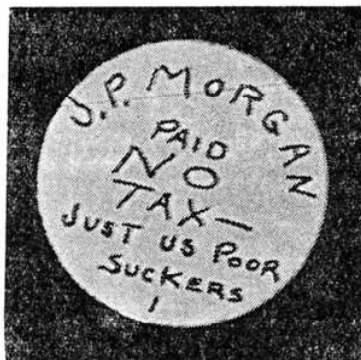
●Jerry Schimmel (ATTS F-3) has been invited to speak on Sales Tax Tokens at the May 28 meeting of the Pacific Coast Numismatic Society in San Francisco. ATTS members are invited to attend the meeting, which will begin at 7:30 at the Sheraton-Palace Hotel.

●The Merchant Token Collectors Assn. (METCA) has joined ATTS (77) as a service to its membership--they plan to give ATTS publicity in their newsletter. Thanks to Jerry Bates for recruiting the collectors group.

●Jim Baum (ATTS F-39) is authoring a catalogue of soap tokens. He'd like to receive rubbings and descriptions of soap tokens.

The Listings:

1. J. P. Morgan/Paid/No/Tax/Just Us Poor/Suckers (hand-written) (reported by Jerry Schimmel)
 2. Family Finish/10¢ 1b Min \$2.00/Shirts Ironed Free/FR. 3900/St. Louis Bachelor Family Laundry (reported by Jerry Schimmel)
 3. Try/Dad's/Cookies (reported by Jerry Schimmel)
 4. Geo./Janeff/410 N. 1st. and Vine/PARK ALL DAY/ 5¢ (reported by Jerry Schimmel)
 5. Missouri/Mule ("Mule" verticle) (reported by Thomas Barni)
 6. Toys/ 2000 Cherokee (reported by Thomas Barni)
- (listings to continue in next ATTS Newsletter)



OHIO MINT PAIRS

*C-1.....	.10	C-35.....	.30	*C-41.....	3.00
*C-18.....	.10	*C-35.....	.25	C-42a.....	7.50
C-26.....	.25	C-36.....	.50	*C-42.....	5.00
*C-26.....	.20	*C-36.....	.50	C-50.....	.25
*C-28A.....	.25	*C-37.....	.60	C-50g.....	.25
C-29.....	.10	C-38a.....	1.00	C-51.....	.25
C-29a.....	.10	C-39a.....	1.00	R-20 "S".....	.15
C-29c.....	.25	*C-39.....	.75	R-20 "U".....	.15
*C-29.....	.20	C-40.....	2.00	R-32.....	.15
*C-30.....	.20	C-41a.....	5.00	R-35.....	.25
*C-31.....	.20	*C-40.....	1.75		
C-31.....	.25	*C-28A (brown color only).....	1.00		
C-34.....	.25	*C-28A (green color only).....	1.00		
*C-34.....	.25	* no serial numbers			

Also have some of above in blocks of 2 pairs (uncut between).

JERRY BATES ☐ BOX 777T ☐ ST. CHARLES, MO. 63301

●Can't Find Info on STT's? Try page six in my list #5. Includes works by DiBella, Hubbard, Lipsky, Rowold, Johnson, and myself. Also many tokens listed such as state issues, Ill. metal provisionals, Tenino (Wash.) wood, cardboard items from Calif., Ill., and Wash. Also Ohio receipts and punch cards. Six cent stamp gets list.

●Just as they came from the state tax departments. Unc rolls of tokens and pads of receipts. KANSAS: 1 mill aluminum, 50 pieces, \$3.50; 2 mills zinc, 50 pieces, \$3.50. MISSOURI: 5 mills zinc, 50 pieces, \$4.50. OHIO: C-44b, 100 receipts, 1¢ denomination, \$2.50. Please include 25¢ postage for each roll or booklet item.

●More info on STT's. My new article is available. Published in January's Numismatist, "More Light on Sales Tax Tokens." 75¢ per copy postpaid.

Jerry Schimmel Δ c/o Mission Centers Δ 2588 Mission St. Δ San Francisco, CA 94110

Trading Post

One free ad per member each issue.
Twenty-five word limit.

Wanted: NV, IA, UT, MT, WY, MS, AL, WV, VT, & ME TT's. Also STT's. Trade: OPA, TT's, STT's or? John Nerlinger, RD #3, Elkton, MD 21921.

Missouri tokens and varieties wanted, or will trade. Walter Burke, P.O. Box 2661, St. Louis, MO 63116.

I have a few bakery tokens (not STT) which I will send to members who send me a stamped addressed envelope. Wm. Voels, 1635 White St., Dubuque, IA 52001

I still need some of the scarcer STT tokens; send SAE for want list. Ernie Altwater, 2327 Pattiglen, La Verne, CA 91750.

Trade my STT's - one for one - have AL, CO, LA, MS, MO, OK, NM, UT, WA. Thomas A. Barni, 5329 Pattison Ave., St. Louis, MO 63110.

Will trade the items listed in my paid ad for sales tax receipts needed for my collection. Also, my Astoria or my red MV for Depue. Jerry Bates.

Wanted: Wyoming, Illinois, 1/4¢ tax token. Trade El Paso for Wyoming. Other tokens to trade for all state provisionals. Elmer E. Wright, Box 211, Potomac, IL 61865

Wanted: Tax receipts and license cards for restaurants, dealers, and manufacturers handling oleomargarine. Carter Litchfield, 1050 George St., Apt. 2, New Brunswick, NJ 08901.



A.T.T.S. Newsletter

The Official Journal Of
The American Tax Token Society
ANA C-69092 TAMS 2334

Vol. I, No. 4

September-October 1971



CHECK LIST and GUIDE TO *Sales Tax Tokens*

3rd Edition — Revised 1971

Prepared By: EMIL DI BELLA

(ATTS H-2)



1560 Gand Concourse, Bronx, New York 10457; ALL RIGHTS RESERVED

The following is the third reprint and revised listing of Sales Tax items, which includes corrections and a few new additions covering Official States Issues; Provisional Issues; Private Issues and Unofficial Issues of the United States.

All items listed herein were part of my former personal collection and were in my possession, so there can be no question as to their existence.

The Official State Issues of these tokens are listed in their numerical date of issue and sizes are given in 1/16th of an inch. In identifying plastic tokens, the initials "TR" means TRANSLUCENT or Semi-transparent.

(WARNING: do not try to clean fibre or plastic tokens with water, as they are apt to warp; use an ordinary pencil eraser to remove dirt particles from the fibre and/or plastic tokens. Metal tokens may be cleaned by washing them in a mild solution of soap and warm water, then rinsed in clean water and dried.)

Once again I wish to thank Lee F. Hewitt, George Magee, Jr., Paul Hamm and Charles H. Lipsky who extended their help and cooperation many years ago, which made possible my original manuscript. Sorry to say, I had to give up my collection and activity in this hobby over ten years ago, due to some unforeseen circumstances, but I hope that this new 3rd edition will be of some help to all that may be interested.

OFFICIAL STATE ISSUES

ALABAMA

Value	Material	Size	Center	Identification
1 Mill	Aluminum	15	Large Hole	Luxury Tax
1 Mill	Aluminum	15	Small Hole	Luxury Tax
5 Mills	Brass	10	Solid	Luxury Tax
5 Mills	Copper	10	Solid	Luxury Tax
1 Mill	Aluminum	15	Solid	Sales Tax
1 Mill	Aluminum	15	Solid	Sales Tax, thin "1"
5 Mills	Brass	10	Solid	Sales Tax
1 Mill	Zinc	15	Holed	Sales Tax
1 Mill	Fibre	15	Solid	Sales Tax, light gray
1 Mill	Fibre	15	Solid	Sales Tax, dark gray
1 Mill	Fibre	15	Holed	Sales Tax, lt. gray—thick "1"
1 Mill	Fibre	15	Holed	Sales Tax, dk. gray—thin "1"

(Continued on next page)

5 Mills	Plastic	15	Solid	Sales Tax—red, TR.
1 Mill	Fibre	15	Solid	Sales Tax—dark blue
1 Mill	Aluminum	15	Holed	Sales Tax Token
5 Mills	Fibre	15	Solid	Sales Tax Token—Dk. red
1 Mill	Fibre	15	Solid	Sales T. Tok.—Lt. Gray—sm. "1"
1 Mill	Fibre	15	Solid	Dept. of Rev.—Dark Gray

ARIZONA

1 Mill	Copper	10	Solid	Tax Commission
1 Mill	Brass	10	Solid	Tax Commission
5 Mills	Copper	15	Solid	Tax Commission
5 Mills	Brass	15	Solid	Tax Commission
1 Mill	Zinc	10	Solid	Tax Commission
1 Mill	Aluminum	10	Solid	Tax Commission

COLORADO

1/5 Cent	Aluminum	15	Holed	Sales Tax (square)
2 Mills	Aluminum	15	Large Cross	Retail Token
2 Mills	Aluminum	15	Small Cross	Retail Token
2 Mills	Fibre	15	Solid (red)	Retail Token—sem. circle
2 Mills	Fibre	15	Solid (Red)	Retail Token—lge. circle
2 Mills	Fibre	15	Solid (Lt. red)	Retail Token—lge. circle
2 Mills	Fibre	15	Solid (dk. red)	Retail Token—sm. circle
2 Mills	Fibre	15	Solid (brown)	Retail Token—lge. circle
2 Mills	Fibre	15	Solid (brown)	Retail Token—sm. circle
2 Mills	Fibre	15	Solid (dk. br.)	Retail Token—sm. circle
2 Mills	Plastic	15	Solid	Sales Tax—red—TR.
2 Mills	Plastic	15	Solid	Sales Tax—red

ILLINOIS

1 1/2 Mills	Aluminum	10	Solid	Retailers—thin details
1 1/2 Mills	Aluminum	10	Solid	Retailers—thick details
1 1/2 Mills	Aluminum	10	Solid	Retailers—(error in details)
1 1/2 Mills	Aluminum	10	Solid	Retailers—square thin figures
1 1/2 Mills	Aluminum	10	Solid	Retailers—square thick figures

KANSAS

1 Mill	Aluminum	11	Large Hole	Sales Tax
1 Mill	Aluminum	11	Small Hole	Sales Tax
1 Mill	Aluminum	11	no design around hole	Sales Tax
1 Mill	Aluminum	11	Solid	Sales Tax
2 Mills	Aluminum	11	Solid	Sales Tax
2 Mills	Zinc	11	Solid	Sales Tax



KENTUCKY

1 Cent	White Paper	1 1/2" x 1 1/2"	Sales Tax on Gum, Candy, Soda, etc.
2 Cents	Yellow Paper	1 1/2" x 1 1/2"	Sales Tax on Gum, Candy, Soda, etc.
3 Cents	Green Paper	1 1/2" x 1 1/2"	Sales Tax on Gum, Candy, Soda, etc.
4 Cents	Pink Paper	1 1/2" x 1 1/2"	Sales Tax on Gum, Candy, Soda, etc.
5 Cents	Blue Paper	1 1/2" x 1 1/2"	Sales Tax on Gum, Candy, Soda, etc.
20 Cents	Salmon Paper	1 1/2" x 1 1/2"	Sales Tax on Gum, Candy, Soda, etc.

LOUISIANA

1 Mill	Aluminum	15	Small Triangle	Luxury Tax
1 Mill	Aluminum	15	Large Triangle	Luxury Tax
5 Mills	Brass	15	Large Triangle	Luxury Tax
1 Mill	Aluminum	15	Small Triangle	Public Welfare
1 Mill	Aluminum	15	Large Triangle	Public Welfare
5 Mills	Brass	15	Large Triangle	Public Welfare
1 Mill	Aluminum	15	Large Arrow	Public Welfare

MISSISSIPPI

1 Mill	Aluminum	15	Small Square Hole	Tax Commission
1 Mill	Aluminum	15	Large Square Hole	Tax Commission

(Continued on next page)

5 Mills	Brass	15	Small Square Hole	Tax Commission
5 Mills	Brass	15	Large Square Hole	Tax Commission
1 Mill	Fibre	15	Square Hole—white	Tax Commission
1 Mill	Fibre	15	Square Hole—gray	Tax Commission
5 Mills	Fibre	15	Square Hole—red	Tax Commission
1 Mill	Plastic	15	Solid white—TR.	Sales Tax—thin letters
1 Mill	Plastic	15	Solid white—TR.	Sales Tax—thick letters
5 Mills	Plastic	15	Solid	Blue Sales Tax

MISSOURI

1 Mill	Cardboard	24	Solid—orange ptg. rev.	Sales Tax Receipt
5 Mills	Cardboard	24	Solid—blue ptg. on rev.	Sales Tax Receipt
1 Mill	Cardboard	26	Solid—blue-blank rev.	Sales Tax Receipt
5 Mills	Cardboard	26	Solid—orange - blank rev.	Sales Tax Receipt
1 Mill	Zinc	15	Solid—thin letters	Sales Tax Receipt
1 Mill	Zinc	15	Solid—thick let. pl. map	Sales Tax Receipt
5 Mills	Zinc	15	Large Hole	Sales Tax Receipt
5 Mills	Zinc	15	Small Hole	Sales Tax Receipt
1 Mill	Plastic	15	Solid—red	Sales Tax
1 Mill	Plastic	15	Solid—red-TR.	Sales Tax
5 Mills	Plastic	15	Solid—green-TR.	Sales Tax
5 Mills	Plastic	15	Solid—apple green-TR.	Sales Tax
5 Mills	Plastic	15	Solid—dark green-TR.	Sales Tax
5 Mills	Plastic	15	Solid—apple green-TR.	Sales Tax—square "5"
1 Mill	Plastic	15	Solid—red-TR. thin let.	Sales Tax
5 Mills	Plastic	15	gray	Sales Tax
1 Mill	Plastic	15	Solid—maroon	Sales Tax

NEW MEXICO

1 Mill	Aluminum	10	Solid	School Tax—Type I
1 Mill	Aluminum	10	Solid	School Tax—Type II
1 Mill	Aluminum	10	Solid	School Tax—Type III
5 Mills	Copper	10	Solid	School Tax—Type I
5 Mills	Copper	10	Solid	School Tax—Type II
5 Mills	Copper	10	Solid	School Tax—Type III
5 Mills	Brass	10	Solid	School Tax—Type I
5 Mills	Copper	10	Solid (on sale of 5¢)	School Tax—Type II
5 Mills	Copper	10	Solid	School Tax—Type I, no date
1 Mill	Plastic	15	Solid—white TR.	School Tax
1 Mill	Plastic	15	Solid—cream TR.	School Tax
5 Mills	Plastic	15	Solid—black	School Tax
5 Mills	Plastic	15	Solid—green	School Tax
5 Mills	Fibre	15	Solid—black	School Tax

Type I—Head of Eagle tilted up "Tax Token" in thin long letters

Type II—Head of Eagle straight ahead—"Tax Token" in thin short letters

Type III—Head of Eagle straight ahead—"Tax Token" in thick short letters

OHIO

\$1.00 Official Prepaid Tax Cards—Columbia Banknote Co., watermarked

Type I—Series I—Gray—red control letters A B C D E F G H I J K L M.

Type I—Series II—Gray—red control letters AA BB CC.

Type II—Series I—Gray—green control letters—N O P Q R S T U V W X Y Z.

Type II—Series II—Gray—green control letters—NN OO PP QQ RR SS TT UU VV WW XX YY ZZ.

Type II—Series III—Gray—green control letters—AAA BBB CCC DDD EEE FFF GGG HHH.

Type III—Series I—Gray—black control letters—A B C D E F G H I J K L M N O P Q R S T U V W X Y Z.

Type III—Series II—Gray—black control letters—AA BB CC DD.

Type IV—Series I—Orange—black control letters—A B C D E F G H I J K L.

Type IV—Series II—Orange—black control letters—AA BB CC.

Type IV—Series Ia—Orange—black control letters (A) a small printing

Type IV—Series IIa—Orange—black control letters (AA) a small printing

Type V—Series I—Orange—red serial numbers—L M N O P Q R S T U V W X Y Z.

Type V—Series II—Orange—red serial numbers—LL.

(Continued on next page)

SALES TAX COUPONS—VENDOR/CONSUMER PAIRS:
(Safety paper watermarked "OHIO")

Columbia I—
Buff paper—small imprint: 1c, 30c, 60c, \$1.50, \$3.00.
Columbian II—
Buff paper—large imprint: 1c, 2c, 3c, 15c, \$15.00
Columbian III—
Buff paper—two colors: 1c, 2c, 3c, 12c, 15c, 30c, 60c.
Columbian IIIa—
Buff paper—two colors—no imprint: 1c, 2c, 3c, 15c, 30c.
Columbian IV—
White paper: 1c, 2c, 3c, 6c, 9c, 12c, 15c, 30c.
Columbian VII—
Orange paper—small circle 9mm. with black control numbers: 1c, 2c, 3c.
Columbian VII—
Orange paper—small circle 9mm. with blue control numbers: 1c
Columbian VII—
Orange paper—small circle 9mm. with brown control numbers: 1c
Columbian VII—
Orange paper—small circle 9mm. with green control numbers: 1c
Columbian VII—
Orange paper—small 9mm. with red control numbers: 1c, 2c, 3c, 6c, 9c.
Columbian VII—
Orange paper—small circle 9mm. with red-brown control numbers: 1c
Superior I—
Buff paper—two colors: 1c, 2c, 30c, 60c.
Superior II—
Buff paper—one color: 1c, 2c, 3c, 15c.
Reserve I—
Buff paper—small imprint: 2c, 3c, 9c, 15c.
Reserve II—
Buff paper—large imprint: 1c, 2c, 3c, 9c, 12c, 15c, 30c.
Reserve III—
Orange paper—"A" 1c, 2c, 3c.
Simpson I—
Buff paper—vertical watermark: 12c
Strobridge I—
Buff paper—with imprint: 6c
Strobridge I—
Buff paper—no imprint: 1c, 6c.
American Banknote Co.—
Orange paper—watermark map of Ohio—1c each—control letters: A B C D E F G H I J K L
Columbian V—
Gray paper—watermark map of Ohio—with control numbers: 1c, 2c, 2cA with routetted center, 3c.
Columbia VI—
Same as above: 1c
Columbian VI—
Gray paper—watermark map of Ohio—no control numbers: 1c.
Columbian VII—
Orange paper—small circle 9 1/2mm. with black control numbers: 1c.
Columbian VII—
Orange paper—large circle 9 1/2mm. with blue control numbers: 1c.
Columbian VII—
Orange paper—large circle 9 1/2mm. with brown control numbers: 1c.
Columbian VII—
Orange paper—large circle 9 1/2mm. with green control numbers: 1c.
Columbian VII—
Orange paper—large circle 9 1/2mm. with red control numbers: 1c.
Columbian VII—
Orange paper—large circle 9 1/2mm. with red-brown control numbers: 1c
Columbian VII—
Orange paper—black control numbers: 6c, 9c, 12c, 15c, 30c, 60c, \$1.50, \$3.00, \$15.00
Columbian VII—
Orange paper—red control numbers: 15c, 30c, 60c, \$3.00.

(Continued on next page)



Reserve IV—

Gray paper—small imprint: 1cA, 1cT, 2c, 3c, 9c, 12c, 15c, 30c.

Reserve V—

Gray papers—large imprint: 1c each with letters A, J, R, S, T, U, V, W, X, Y.
2c, 3c, 6c, 9c, 12c, 15c, 30c, \$1.50, \$3.00, \$15.00.

Reserve VI—

Gray paper—no control letters: 60c, \$3.00.

Reserve VII—

Orange paper—1cA, 1cR, 1cT, 2c, 3c, 9c, 12c over 9c, 15c, 30c,
60c, \$1.50, \$3.00, \$15.00.

(These Ohio Sales Tax Coupons (all issues) exist in normal and reverse watermarks and in five different types of "map of Ohio" watermarks.)

SALES TAX CONSUMERS RECEIPTS — 11/16" x 1½"

Merrick I—

Light blue paper—two colors, large circle: 1c, 2c, 3c, 6c, 9c, 12c, 15c,
30c, 60c, \$1.50, \$3.00, \$15.00

Merrick II—

Light blue paper—two colors, small circle: 1c, 2c, 3c, 6c, 9c, 12c, 15c,
30c, 60c \$3.00, \$15.00.

Merrick III—

Light blue paper—one color (no sun over mountain): 1c, 2c, 3c.

Reserve VIII—

Light blue paper—one color (sun over mountain): 1c, 2c, 3c.

Reserve IX—

Light blue paper—one color (half normal width): 1c, 2c, 3c.

OKLAHOMA

1 Mill	Aluminum	15	Holed	Consumers Tax Check, Pensions
1 Mill	Aluminum	15	Holed	Consumers Tax Check, Check
5 Mills	Brass	15	Large Hole	Consumers Tax Check, Check
5 Mills	Brass	15	Small Hole	Consumers Tax Check, Check
1 Mill	Aluminum	15	Holed	Consumers Tax Token, Pensions
1 Mill	Aluminum	15	Holed	Consumer Tax Token—Assistance
5 Mills	Brass	15	Holed	Consumer Tax Token—Assistance
1 Mill	Fiber	15	Solid	Sales Tax Assistance—white TR.
1 Mill	Fiber	15	Solid	Sales Tax Assistance—gray
1 Mill	Fiber	15	Solid	Sales Tax Assistance—brown
1 Mill	Fiber	15	Solid	Sales Tax Assistance—tan
5 Mills	Fiber	15	Holed	Sales Tax Assistance—brown
5 Mills	Fiber	15	Holed	Sales Tax Assistance—red brown
1 Mill	Cardboard	15	Solid	Sales Tax Assistance—light blue
5 Mills	Cardboard	15	Holed	Sales Tax Assistance—brown (thick)
5 Mills	Cardboard	15	Holed	Sales Tax Assistance—brown (thin)
5 Mills	Cardboard	15	Lge. Hole	Sales Tax Assistance—red brown
5 Mills	Cardboard	15	sm. Hole	Sales Tax Assistance—red brown
1 Mill	Cardboard	15	Solid	Sales Tax—Sales Tax—light blue
1 Mill	Plastic	15	Solid	Sales Tax Assistance—white TR.
5 Mills	Cardboard	15	Solid	Sales Tax Assistance—red brown
5 Mills	Cardboard	15	Solid	Old Age Assistance—blank reverse Brown (thin)

UTAH

1 Mill	Aluminum	10	Holed	Tax Commission
1 Mill	Aluminum	10	Holed	Relief Fund
1 Mill	Aluminum	10	Holed	Relief Fund (no stars around hole)
5 Mills	Aluminum	15	Sm. Hole	Relief Fund
5 Mills	Aluminum	15	Lge. Hole	Relief Fund
2 Mills	Plastic	15	Solid	Sales Tax (light gray)
2 Mills	Plastic	15	Solid	Sales Tax (light gray-TR.)
2 Mills	Plastic	15	Solid	Sales Tax (dark gray)
2 Mills	Plastic	15	Solid	Sales Tax (dark gray-TR.)
5 Mills	Plastic	15	Solid	Sales Tax (lt. orange-TR.)
5 Mills	Plastic	15	Solid	Sales Tax (dk. orange-TR.)
5 Mills	Plastic	15	Solid	Sales Tax (lt. yellow-TR.)
5 Mills	Plastic	15	Solid	Sales Tax (dk. yellow-TR.)
1 Mill	Plastic	15	Solid	Sales Tax (green-TR.)

(Continued on next page)

1 Mill	Plastic	15	Solid	Sales Tax (green-TR. wide circle)
2 Mills	Plastic	15	Solid	Sales Tax (olive-TR.)
1 Mill	Plastic	15	Solid	Sales Tax (dk. green-TR.)
1 Mill	Plastic	15	Solid	Sales Tax (lt. green-TR.)
2 Mills	Plastic	15	Solid	Sales Tax (lt. green-TR.)

WASHINGTON

1/5 Cent	Cardboard	1x2"	Solid	Script Tax on 10c or less (blue)
1/5 Cent	Cardboard	1x2"	Solid	Script Tax on 10c or less (yellow)
1/5 Cent	Aluminum	15	Lge. Hole	Tax Commission on 10c or less
1/5 Cent	Aluminum	15	Sm. Hole	Tax Commission on 10c or less
3%	Fibre	15	Lg. Hole	Tax Comm. on 14c or less (lt. gray)
3%	Fibre	15	Sm. Hole	Tax Comm. on 14c or less (lt. gray)
3%	Fibre	15	Sm. Hole	Tax Comm. on 14c or less (lt. gray)
3%	Fibre	15	Solid	Tax Comm. on 5c to 14c or less (lt. green)
3% (Ty. I)	Fibre	15	Solid	Tax Comm. on 5c to 14c (lt. green)
3% (Ty. II)	Fibre	15	Solid	Tax Comm. on 5c to 14c (lt. green)
3% (Ty. III)	Fibre	15	Solid	Tax Comm. on 5c to 14c (lt. green)
3% (Ty. IV)	Fibre	15	Solid	Tax Comm. on 5c to 14c (lt. green)
3% (Ty. II)	Fibre	15	Solid	Tax Comm. on 5c to 14c (dk. green)
1 Mill	Plastic	15	Solid	Sales Tax (green-TR.)
1 Mill	Plastic	15	Solid	Sales Tax (dark green-TR.)
1 Mill	Plastic	15	Solid	Sales Tax (gray)
No Value	Aluminum	15	Lg. Hole	Tax Comm.—Sales Tax Token

Type I—(word Token) "K" top line long, bottom short; "N" large thick letters

Type II—(word Token) "K" top line long; bottom short; "N" large thin letters

Type III—(word Token) "K" top line and bottom are even; "N" sm. thick letters

Type IV (word Token) "K" top line short; bottom long; "N" sm. thick letters

(Continued in next ATTS Newsletter)

Jack Miller Appointed New Publicity Chairman

Jack Miller, of Pomona, New York, was recently appointed to the post of Publicity Chairman by the Board of Directors of the American Tax Token Society. Jack replaces Ernie Altvater, who resigned in order to devote more attention to his position as editor of the ATTS Newsletter. Jack assisted in the drafting of the Society's Constitution, and has do-

nated cash to the ATTS treasury on several occasions.

Jack's new position will make him responsible for keeping in contact with the editors of various hobby publications and organization bulletins. His main responsibility is to coordinate all out-going information about ATTS, as well as to try to stimulate larger membership through publicity.

Welcome, New Members

ATTS Secretary Charles Carter reports that as of September 1 there were 10 new applications for membership. They are:

117. Richard A. Gaetano, 5332 Holiday Drive, Pittsburgh, PA 15236.
 118. William H. Moon, 435 North 3rd Street, Blythe, CA 92225.
 119. L.D. Heath, 2017 West 4600 South, Roy, Utah 84067.
 120. Duane H. Feisel, P.O. Box 11661, Palo Alto, CA 94306.
 121. Michael J. Calaba, 288 Rock Street, Silverton, OR 97381.
 122. Allan Wetzelberger, of Albany, OR.
 123. Maynard Sundman, c/o Littlefield Stamp & Coin Co., Inc., 16 Maple Street, Littleton, NH 03561.
 124. Carl A. Wagner, 1243 West Alameda, Denver, CO 80223.
 125. Art Weilbacher, P.O. Box 142, Columbia, IL 62236.
 126. Jeffrey L. McFarland, 2714 Fluer Drive, Apt. 8, Des Moines, IA 50321.
- HONORARY MEMBERSHIP H-2. Emil DiBella, 1560 Grand Concourse, Bronx, NY 10457.
- CHANGE OF ADDRESS: Jerry F. Schimmel, P.O. Box 40888, San Francisco, CA 94140.

President's Message

With this issue I want to welcome to Honorary Membership, Mr. Emil DiBella. Well-known to STT collectors over the years, his checklists have served as the basic reference works in the field. The best known of these is his "Sales Tax Tokens" which appeared in the February, 1961, *Numismatic Scrapbook Magazine*. His earlier list was published in the March and June, 1944, issues of the *Scrapbook*, and both appeared later as separate booklets. An earlier article emphasizing background of the tokens was published in the June, 1942, *Scrapbook*, titled "State Tax Tokens," and was co-authored by Mr. DiBella, Lee Hewitt, and Lewis M. Reagan.

Mr. DiBella began collecting tax tokens in 1938, and his researches started shortly after that. His career prior to retirement was in banking in the New York area. As many may know he is also an authority on wooden money and U.S. error collecting, and basic works in these fields are among his accomplishments. Although Mr. DiBella no longer has the collections which formed the basis for his many researches, he is still writing and studying where health and time permits. We are additionally fortunate in that Mr. DiBella has made available to the American Tax Token Society his third and latest tax token list, which is being published in this newsletter, as well as in booklet form later.

Another Honorary Membership has been awarded posthumously to Herbert E. Rowold of Kansas City, Missouri. He is best known for his article "Sales Tax Tokens" in the November, 1956, *Scrapbook*. It was his ambition to publish a catalog on the field, and his researches were extensive. However, his effort was interrupted by his death shortly before the publication of his article. Fortunately, the results of his work were saved by Mr. Dick Johnson, and much of Mr. Rowold's research will be incorporated in the catalog being prepared by Mike Pfefferkorn, our Vice-President, and myself.

A number of organizational matters

have been kicking around in the correspondence and votes among your Board of Directors, and it is time that the membership be apprised of what is happening, and asked for its help and advice, in the belief that 125 heads are better than seven.

For one thing the token folder project is still under consideration by George Frakes. Among some of the alternative folder models he is considering are a plain Whitman-type of "penny board," or a more expensive binder page series with clear plastic, sliding panels. Presently folders are being considered only for state issues and Illinois metal provisional tokens. Another question is whether the folders should have room for a tax token "type set," and if so, how do we decide what is to be included in the type set. Only a few comments have been received by George, so please make your comments to him c/o P.O. Box 1427, Oceanside, CA 92054.

The idea of developing an ATTS "tax token" has been suggested, but not followed up, so if any are interested in this kind of project, contact me at P.O. Box 40888, San Francisco, CA 94140.

Through the first eight months of ATTS' existence the question of changing the Society name has been raised several times. The main question is whether it should reflect the fact that a number of our members are Canadian and that there are a large number of Canadian sales tax items (Jerry Bates is developing this field). Mike Pfefferkorn has championed this idea in his *Tax Token Talley*. Another subject is the current Society emblem which was taken from the reverse of several of the Illinois provisional tokens, and was adopted temporarily by Ernie Altvater and I. Should we try to develop another? Dues will be payable in a few short months and should we raise them?

NEWSLETTER

One thing many may not know is that our newsletter is edited, planned, and

(Continued on next page)

President's Message (continued)
 printed free-of-charge by Ernie. He uses his printing business, the Edgewood Press of West Covina, California. That is the main reason we can afford a typeset newsletter for only \$2.00 a year, instead of \$7.50. If Ernie ever becomes unable to continue printing the newsletter that means ATTS hikes its dues and likely goes back to the mimeograph. Anyhow, a volunteer Editor needs attention from his readers. Some questions that need answers are: Should there be a special name for the newsletter? Are members happy with the way its laid out? Should it be longer than its present eight pages? Do you like the Trading Post? How about paid ad rates? Do you want to see articles on tokens only? Ohio receipts? Paper and cardboard items? What you get to read also depends on what gets submitted to Ernie, so start your researching. Ernie issues a certificate of authorship for each article published. I would like to hear from any of you on these matters, and Ernie would like to hear your comments on the newsletter. Thanks.

Jerry

Results of First Auction

ATTS Treasurer George Frakes reports the following high bids on ATTS Auction Number One:

Lot 101	\$1.25
102	1.25
103	1.25
104	2.25
105	.60
106	.90
107	.75
108	.75
109	.90
110-119	No Bids Received

Trading Post

WANTED: Rock Island stt's Die 1, Var. A & C; Moline, Die 7, Copper, Var. A & C, Die 2, Var. B & C. Any cardboard Ill. tokens. Elmer E. Wright, Box 211, Potomac, IL 61865.

EXPIRED LOTTERY TICKETS interest me as fiscal documents and as examples of security printing. Have attractive, steel-engraved "Loto-Quebec" tickets to send in trade. Don Allen, Nova Scotia Teachers College, Turo, Nova Scotia, Canada.

Board Actions

August:

Awards Honorary Membership to Mr. Emil DiBella

Awards Posthumous Honorary Membership to Mr. Herbert E. Rowold

Entitles members who join late in the year to receive copies of all back issues of the newsletter for that year.

Arranges to pay member Syd Jospeh up to \$10.00 to provide photos of tax tokens for use in the newsletter.

Allows members Jerry Schimmel, George Fakes, and Ernie Altvater to represent ATTS at the 49th Semi-Annual Convention of the California State Numismatic Association.

Appoints member H. Jack Miller as Publicity Chairman.

Permits member Jerry Bates to purchase back issues of the newsletter at special rates for publicity purposes.

Reimburses member Jerry Schimmel \$6.00 for extra costs in the Society application for membership in the ANA

The ATTS Library

All members are encouraged to take advantage of the growing ATTS Library, under the direction of ATTS Librarian Glyn V. Farber, 3913 Auburn, Lake Charles, LA 70601. Glyn has assembled a large assortment of materials relating to sales tax tokens and sales tax laws.

Further information concerning the Library can be found in the article which appeared in Issue No. 2 of the ATTS Newsletter, as well as by writing to Glyn.

One free ad per member each issue.
 Twenty-five word limit.



A.T.T.S. Newsletter

The Official Journal Of
The American Tax Token Society
ANA C-69092 TAMS 2334

Vol. I, No. 5

November-December 1971


CHECK LIST and GUIDE TO Sales Tax Tokens

3rd Edition — Revised 1971

Prepared By: EMIL DI BELLA

(ATTS H-2)

1560 Gand Concourse, Bronx, New York 10457; ALL RIGHTS RESERVED

Jackson Co. Sales Token
Redeemable at Murphysboro
Chamber of Commerce for face
value, $\frac{1}{4}$ cent. 

(CONTINUED FROM PREVIOUS ATTS NEWSLETTER)

PROVISIONAL ISSUES:

ILLINOIS

(All $\frac{1}{4}$ Cent Value; Metal round unless otherwise specified.)

City	Metal	Size			
Arcola	Copper	11	Litchfield	Copper	11
Astoria	Aluminum	11	Mattoon	Aluminum	11
Beardstown	Copper	11	Mercer County	Copper	12
Bunker Hill	Brass	12	Moline	Copper	12
Cambridge	Copper	11	Moline (thick)	Aluminum	12
Carbondale	Aluminum	11	Moline (thin)	Aluminum	12
Casey	Copper	11	Moline (very thin)	Aluminum	12
Chandlerville	Copper	11	Monmouth	Aluminum	11
Charleston	Copper	11	Mt. Olive	Aluminum	11
Depue	Brass	12	New Boston	Copper	12
Effingham	Copper	11	Paris	Copper	10
El Paso	Copper	11	Pike	Copper	11
Galva	Copper	11	Roanoke	Brass	11
Gillespie	Brass	12	Rock Island	Copper	12
Herrin	Aluminum	10	Rock Island (thick)	Aluminum	12
Herrin (1/2 Mills)	Aluminum	Square	Rock Island (thin)	Aluminum	12
Hoopeston	Aluminum	10	Rock Island (v. thin)	Aluminum	12
Jackson County	Aluminum	10	Rossville	Aluminum	11
Jacksonville	Brass	12 (type I)	Rushville	Copper	11
Jacksonville	Brass	12 (type II)	St. Anne	Copper	11
Jacksonville	Brass	12 (type III)	Tazewell County (Pekin)	Copper	11
			Toulon	Aluminum	11
			Union County (Anna)	Aluminum	11
			Virginia	Brass	12
			Whiteside Co. (W.C.M.A.)	Aluminum	10
			Witt County	Aluminum	11
			Wyoming	Copper	11



Jasper	Copper	11
Kankakee	Aluminum	10
Keithsburg	Copper	10
Kewanee	Copper	10
Ladd	Copper	11
La Salle	Copper	12

(Jacksonville types:)

Type I line thru cent at right angle

Type II line thru cent at left angle

Type III line does not go thru cent mark (rt. angle)

(Continued on next page)

CHECKLIST (Continued from previous page)

ILLINOIS

(Cardboard all 1/4 Cent Value unless otherwise specified)

City	Color	Size
Arcola	Red	1 1/2 x 2"
Beardstown	Yellow	1 1/2 x 2"
Canton (Newsstand)	White	7/8 x 7/8"
Canton (Candy Kitchen)	White	7/8 x 7/8"
Canton (Barney & Sons)	White	7/8 x 7/8"
Canton (Brownies)	White	7/8 x 7/8"
Canton (Canton Newsstand)	White	7/8 x 7/8"
Canton (Casleys Home Bakery)	White	7/8 x 7/8"
Canton (Greenwells)	White	7/8 x 7/8"
Canton (Terrill's)	White	7/8 x 7/8"
Canton (Pfister)	White	7/8 x 7/8"
Canton (Sargent Grocery)	White	7/8 x 7/8"
Charleston	Green	1x1"
Geneseo	Yellow	1 1/4 x 1 3/8"
Jackson Co. (Murpheysboro)	White (sm. type)	1 x 2 1/2"
Jackson Co. (Murpheysboro)	White (lg. type)	1 x 2 1/2"
Jackson County (Daniel's)	Orange	1 x 2 1/2"
La Moille	Blue	1 x 1 7/8"
Lincoln Park	Blue	1 1/2" x 2"
Macomb	White	1 x 1 1/2"
Malden	Blue	1 x 1 7/8"
Mendota	Blue	1 3/8" x 2 3/4"
Momence	Yellow	1 1/4 x 1 1/2"
Ohio	White	1 1/8 x 1 3/4"
Peoria (1/3¢)	White	1 x 1"
Peoria (1/2¢)	Green	1 x 1"
Peoria (1/2¢)	Orange	1 x 1"
Pinckneyville	Green	1 x 2 1/2"
Pinckneyville	White	1 x 2 1/2"
Pinckneyville	Manila	1 x 2 1/2"
Pinckneyville	Blue	1 x 2 1/2"
Pinckneyville	Yellow	1 x 2 1/2"
Pinckneyville	Peach	1 x 2 1/2"
Pinckneyville	Pink	1 x 2 1/2"
Princeton	Blue	1 x 1 7/8"
Randolph County (Chester)	Buff	1 x 1"
Randolph County (card of 40 tokens)	Buff	6 x 9" (reprint)
Rushville	Red	1 x 1 1/4"
Tiskilwa	Orange	1 1/4 x 2 1/8"
Wyanet	Blue	1 x 1 7/8"
Wyanet	White	1 x 1 7/8"

(Pinckneyville: all issues come with large & small type printing)

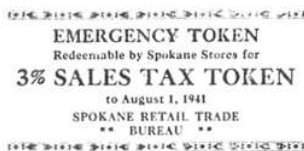
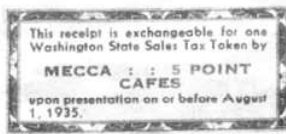
WASHINGTON

(Cardboard all 1/5 Cent Value unless otherwise specified)

Cathlamet	White	1 x 2"
Cathlamet	Blue	1 x 2"
Cathlamet	Green	1 x 2"
Cathlamet	Red	1 x 2"
Centralia	Orange	1 x 2"
Centralia	Green	1 x 2"
Colfax (large type printing)	Light Green	1 x 1 3/4"
Colfax (small type printing)	Green	1 x 1 3/4"
Kelso	Blue	1 x 2"
Kirkland (strip of 3)	Orange	1 x 6"
Longview	Orange	1 x 2"
Longview	Green	1 x 2"
Pasco-Kennewick	Red	3/4 x 2"

(Continued on next page)

CHECKLIST (Continued from previous page)



SEATTLE MERCHANTS:

*Augustine & Kyer	Green	2 x 5"
*Bartell Drugs	Green	2 x 5"
*Brehms Store	Green	2 x 5"
*Brewster Cigars	Green	2 x 5"
*Buchmann Hardware	Green	2 x 5"
*Elba's Mutual	Green	2 x 5"
*Far West Litho Co.	Green	2 x 5"
Gandler, Freda	White	1 x 2"
*Guy Company, O.G.	Green	2 x 5"
Hastings, G. F.	Blue	1 1/2 x 1 1/2"
*Mecca Cafe	Green	2 x 5"
Murrays Markets	White	1 x 2"
*Neuperts Grocery	Green	2 x 5"
*Paris, Ben	Green	2 x 5"
Rainier Packing Co.	Pink	1 x 2"
Rhodes Dept. Store	White	1 x 2"
*Van Duyns Candy	Green	2 x 5"
Spokane (1935)	White	1 1/4 x 2"
Spokane (1941) different type ptg.	White	1 1/4 x 2"
Stevenson	Orange	1 x 2"
Walla Walla	Cream	1 1/4 x 1 7/8"

(*Denotes strip of 5 tokens—Far West Type).

WASHINGTON

(Wood Veneer all 1/5 Cent Value size 1" x 1" square)

All issued in Tenino:

Campbell & Campbell	Blue ink	Blank reverse
Cash Market	Green ink	Blank reverse
Cash Market (sm. type ptg.)	Blue ink	Blank reverse
Cash Market (lge. type ptg.)	Blue ink	Blank reverse
Cash Market	Red ink	Blank reverse
Drug Shop	Red ink	Blank reverse
Drug Shop	Purple ink	Blank reverse
Jack Horner	Blue ink	Blank reverse
Jack Horner	Red ink	Blank reverse
Jiffy Lunch	Green ink	Blank reverse
Jiffy Lunch	Blue ink	Blank reverse
Jiffy Lunch (thin wood)	Blue ink	Blank reverse
McLain, L. A.	Purple ink	Blank reverse
McLain, L. A. (sm. type ptg.)	Red ink	Blank reverse
McLain, L. A. (lge. type ptg.)	Red ink	Blank reverse
McLain, L. A.	Green ink	Blank reverse
McLain, L. A. (sm. type ptg.)	Blue ink	Blank reverse
McLain, L. A. (thin wood)	Blue ink	Blank reverse
Paramount	Green ink	Donkey facing right (rev.)
Paramount	Green ink	Donkey facing left (rev.)
Paramount	Green ink	Blank reverse
Paramount (sm. type ptg.)	Red ink	Blank reverse
Paramount (lge. type ptg.)	Red ink	Blank reverse
Penny's Garage	Blue ink	Blank reverse
Penny's Garage (thin wood)	Dk. blue ink	Blank reverse
Thurston County Independent	Green ink	Donkey facing right (rev.)
Thurston County Independent	Green ink	Dankey facing left (rev.)
Thurston County Independent	Green—lge. head	Donkey facing right (rev.)

(Continued on next page)

CHECKLIST (Continued from previous page)



Thurston County Independent	Green—sm. head	Donkey facing right (rev.)
Thurston County Independent	Green ink	Blank reverse
Thurston County Independent	Red ink	Blank reverse
Thurston County Independent	Green—sm. ptg.	Donkey facing left (rev.)
Thurston County Independent	Green—lge. ptg.	Donkey facing left (rev.)
Thurston County Independent	Green—thin wood	Donkey facing left (rev.)
Thurston County Independent	Green—thin wood	Donkey facing right (rev.)
Thurston County Independent	Blue—sm. ptg.	Blank reverse
Thurston County Independent	Blue—lge. ptg.	Blank reverse
Thurston County Independent	Blue—thin wood	Blank reverse
Walker, E. E.	Green—lge. ptg.	Blank reverse
Walker, E. E.	Green—sm. ptg.	Blank reverse
White Front Garage	Red ink	Blank reverse

CANADA

(issued by firms based in the United States for use in their stores)
(thin cardboard; size 1" x 2" 1 Cent Value each.)

S. S. Kresge Co. Ltd.	light red
S. S. Kresge Co. Ltd.	dark red
Metropolitan Stores Ltd.	light red
Metropolitan Stores Ltd.	dark red
United Company	light red
United Company	dark red
F. W. Woolworth Co., Ltd.	light red
F. W. Woolworth Co., Ltd.	dark red



(CHECK LIST TO BE CONTINUED IN NEXT ATTS NEWSLETTER)

Special Notice

Through the generosity of Honorary ATTS member Emil Di Bella, the American Tax Token Society will publish Mr. Di Bella's third edition Check List and Guide to Sales Tax Tokens in booklet form. Publication will begin immediately after the completion of the check list's serialization in the ATTS Newsletter (Vol. I, No. 4, 5, & 6).

The booklet will be offered to the general public, as well as to members of ATTS. The price of the booklet has not yet been decided upon, but a generous discount will be given to members of the American Tax Token Society. Consult the next ATTS Newsletter for complete information.

'Milktop' Listings

(Continued from Issue No. 2)

- Also Good/in/LOS ANGELES/1936/
L.A. Conv. Corp.
(red ink) (Reported by G. Frakes)
- Kelley's Antiques/431214 Olive St./
St. Louis 8, Mo.
(on 5 mills) (reported by G. Frakes)
- ORIENT/COAL/FROM FRANKLIN
COUNTY
(rubber-stamp in blue) (reported by
J. Schimmel)
- Merchants Exchange/Barber Shop/
WEBER BROS./GA 6069
(rubber-stamp in black) (Reported
by J. Schimmel)
- RAMBLER / GASOLINE / SELLS /
FOR/LESS/WHY PAY MORE?
(rubber-stamp in blue, within circle)
(Reported by J. Schimmel)

Sales Tax Tokens — An Update

PART III — STATE OFFICIAL ISSUES

By JERRY BATES (ATTS F-1)

.. "In 1933, many states finding themselves in a bad financial condition due to the depression, which not only caused a decrease in revenue from property and personal taxes, and in addition from very great expenditures from employment relief, saw the only solution to much needed revenue in the enactment of state sales tax laws," so stated Herbert E. Rowald in an article in the NUMISMATIC SCRAPBOOK MAGAZINE of November 1956. This article is "must" reading for the sales tax token collector as it gives a very well written and well researched history behind the state sales tax laws and the usage of sales tax tokens and receipts.

The following listing will summarize EMIL DI BELLA'S "Sales Tax Tokens," the third edition of which is now being reprinted by ATTS:

Alabama	14 different Aluminum, Brass, Copper, Zinc, Fibre 1 and 5 mills and Plastic	
Arizona	6 different Copper, Brass, Zinc, and Aluminum	1 and 5 mills
Colorado	12 different Aluminum, Fibre and Plastic	1/5 cent and 2 mills
Illinois	5 different Aluminum	1 1/2 mills
Kansas	6 different Aluminum and Zinc	1 and 2 mills
Kentucky	6 different Paper	1, 2, 3, 4, 5, and 20 cents
Louisiana	6 different Aluminum, and Brass	1 and 5 mills
Mississippi	10 different Aluminum, Brass, Fibre, and Plastic	1 and 5 mills
Missouri	11 different Cardboard, Zinc and Plastic	1 and 5 mills
New Mex.	14 different Aluminum, Copper, Brass, and Plastic	1 and 5 mills
Ohio	13 different Cardboard Punchcard types	\$1.00 Prepaid Tax Cards
Ohio	35 different Paper, Vendor-Consumer Pairs	1, 2, 3, 6, 9, 12, 15, 30, 60, and 90 cents, plus \$1.50, \$3.00 and \$15.00.
Oklahoma	21 different Aluminum, Brass, Fibre, Cardboard, and Plastic	1 and 5 mills
Utah	16 different Aluminum and Plastic	1, 2, and 5 mills
Washington	17 different Cardboard, Aluminum, Fibre and Plastic	1/5 cent, 3%, 1 mill & no value stated

This listing totals 192 different. But . . . is subject to revision as Di Bella listed errors, and what he noted as large and small center holes and also noted various color shades. For example Mississippi Alum 1 mill is listed and counted as 2 different . . . thousands have been measured and there are, at least, 4 different (2 1/2 mm, 3mm, 3 1/2 mm, and 4mm dis. centerholes). If errors are included in the list and counted, the Missouri Zinc mill without centerhole and a Brass 5 mill of Oklahoma, likewise solid center should be counted. And then there is Ohio . . .

Prepaid Tax Cards—counting the color of the various control letters then, at least, 99 more can be added to the count.

Paper Receipts—Should they be counted from a numismatic or a philatelic viewpoint? If from a numismatic angle — over 200 can be added. If from a philatelic angle—add some 2000 or better. As that stampic viewpoint would include such items as perforations, rouletting, watermarks (normal and inverted), paper types and many other things that a philatelist would consider important and interesting. For those interested in that angle, they are referred to **THE STATE REVENUE CATALOG 1960** by Elbert S. A. Hubbard and the Ohio addenda to that catalog based on the research of O.R. Bloom and Elbert S.A. Hubbard and the continuing additions thereto as reported in **The State Revenue Newsletter** published by the State Revenue Society, 1441 Urbana Lane, Lincoln, Nebraska 68505.

Welcome, New Members

ATTS Secretary Charles L. Carter reports the applications of two new members, and the appointments of two Honorary Memberships. They are as follows:

127. Lee E. Ruggles, 115 East Gambier, Apt. 4, Mount Vernon, OH 43050 (Bates).

128. T.F. McMann, 1612 North Delaware, Mason City, IA 50401 (Secretary).

HONORARY MEMBERSHIP H-3. Herbert E. Rowold (deceased).

HONORARY MEMBERSHIP H-4. Albert H. Wick, Box 2242, St. Louis, MO 63109.

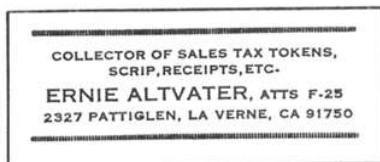
Here Come the Personal S.T.T. 'Tokens'



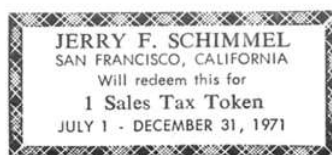
Bates (obverse)



Bates (reverse) (photos reduced one-third)



Altvater



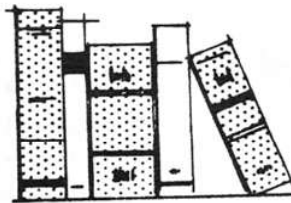
Schimmel

With the organization of a formal tax token collectors' group, collectors are beginning to create their own personal S.T.T. tokens. Early attempts at such a personal token consisted of rubber-stamping one's name on the back of Missouri milktops (Rowold, Schimmel, Pfefferkorn, et al.) or Michigan milktops (Schimmel). The latest tokens, however, are much fancier.

Ernie Altvater and Jerry Schimmel have had printed personal token-cards closely resembling Washington and Illinois provisional and private issues (see photo above). But Jerry Bates has outdone everyone in reproducing (in the original colors) the one- and five-mills Missouri milktops on a wooden sheet the size of a business card (see photo).

If you have a personal S.T.T. token, please notify this newsletter so that we can share it with the entire membership.

Various Catalogues In Progress



With token collecting becoming more and more popular, several individuals have decided to research and write catalogues on various categories of tokens. Cataloguing is, at best, a difficult and time-consuming task, and the authors always appreciate any help they can get. The best way to help a token cataloguer is to send him lists of what tokens you have in his category; if he requires further description, he will ask for it.

Professor Charles Kaplan (San Jose State College, San Jose, CA), for example, has been working for over nine years on a catalogue of merchant trade tokens and store cards from California. His catalogue thus far has thousands of listings, but Professor Kaplan feels that there are probably many more tokens that will have to be listed before the list is done. His catalogue will be published through the Token and Medal Society.

Stephen Albert (11106 National Boulevard, Los Angeles, CA 90064) has hopes of publishing a catalogue of amusement tokens. Steve's listings also run into the thousands, and he, too, is anticipating many more. Amusement tokens are so numerous that few people have tried to organize them into any kind of listing or catalogue; Steve has taken upon himself a very ambitious and necessary task.

Although his listings will probably not number in the thousands, ATTS member J.W. Baum (3113 N. Arkansas Ave., Wichita, KS 67204) has also assumed an ambitious assignment in the creation of his soap token catalogue. These tokens are generally harder to find than the majority of merchant tokens and amusement tokens, and the cataloguing process is that much harder. Jim would appreciate rubbings of soap tokens from anyone who has any.

And, of course, Jerry Schimmel (P.O. Box 40888, San Francisco, CA 94140) and Mike Pfefferkorn (P.O. Box 2829, Carondelet Branch, St. Louis, MO 63111) are still hard at work on their catalogue of sales tax items. Mike is concentrating on state issues, while Jerry ponders the private and provisional issues. Their catalogue will not be produced through ATTS, but will be of great value to the Society as a standard of reference. As a rule-of-thumb, if it's not listed in Emil Di Bela's check list, report it to Jerry or Mike.

Although he has not yet expressed interest in publication, Jerry Bates (P.O. Box 777, St. Charles, MO 63301) is cataloguing Canadian sales tax items. An illustrated listing of Canadian STT items will appear in this newsletter soon, thanks to Jerry. You'll be amazed at what Jerry has discovered thus far.

By helping these gentlemen in their cataloguing efforts, you'll be helping yourself and all other collectors of tokens. Send those lists today!

Californians Meet at Convention

On November 6 & 7 several California members of ATTS held an informal get-together in conjunction with the 49th semi-annual convention of the California State Numismatic Assn., at Santa Monica. Among the members present for the talk-and-swap meet were Jerry Schimmel, George Frakes, Paul Hamm, John Barnes, Clyde Freeman, and Ernie Altwater.

Although the gathering was much too small to facilitate policy decisions, many aspects of our group's goals were discussed. Non-member token collectors

were invited to join in the talk and trading, and several took applications for membership in ATTS. Two new members signed up and paid their dues on-the-spot.

Hopes for future ATTS get-togethers are, of course, high. The possibility of a local affiliate of ATTS was also considered. President Schimmel expressed hopes that members in other states would also have such get-togethers in conjunction with coin and token shows, if not through the creation of affiliate local tax token clubs.

A.T.T.S. Auction Number Two

ATTS Treasurer George Frakes has announced that the second ATTS Auction will commence with the publication of this issue of the newsletter. Bidding rules are the same as those announced in the first auction (see ATTS Newsletter, Vol. I, No. 3). Please send all bids to George Frakes, P.O. Box 1427, Oceanside, CA 92054. Winning bids will be announced in the January - February ATTS Newsletter. Final date for receipt of bids for ATTS Auction Number Two is December 15, 1971.

- Lot 201: (1) 1963 Proof Half-Dollar
- Lot 202: (1) 1967 Proof Half-Dollar
- Lot 203: (1) 1963 Proof Quarter
- Lot 204: (1) 1963 Proof Dime
- Lot 205: (1) 1966 Israel Proof-Like Set
- Lot 206: (1) 1967 Israel Proof-Like Set
- Lot 207: (1) 1850 St. George Token (one Penny), v.g.

If you don't collect coins, show the auction list to someone who does. Hopefully, future auctions will include stt matter.

Trading Post

One free ad per member every-other issue
Twenty-five word limit.

TRADE Oklahoma Sales Tax/Sales Tax, also unlisted Consumers Tax token (gray cardboard) for ? Russell Moyer, Hamburg, IA 51640.

The officers of the American Tax Token Society extend to all members and their families a wish for a joyous holiday season and a peaceful new year.

